United Nations

A/65/6 (Prog. 25)

General Assembly

Distr.: General
12 March 2010

Original: English

Sixty-fifth session
Item 133 of the preliminary list*
Programme planning

Proposed strategic framework for the period 2012-2013

Part two: biennial programme plan

Programme 25
Internal oversight

Contents

	Page
Overall orientation	2
Subprogramme 1. Internal audit	3
Subprogramme 2. Inspection and evaluation	4
Subprogramme 3. Investigations	5
Legislative mandates	6

* A/65/50

10-27068 (E) 290310

Please recycle

Overall orientation

25.1 The overall purpose of the programme is to enhance transparency and accountability and contribute to high efficiency, effectiveness and goal fulfilment in the Organization. The Office of Internal Oversight Services exercises operational independence under the authority of the Secretary-General in the conduct of its duties, in accordance with Article 97 of the Charter of the United Nations. The Office has the authority to initiate, carry out and report on any action it considers necessary to fulfil its responsibilities with regard to its oversight functions. The Office assists the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization through monitoring, internal audit, inspection, evaluation and investigation.

25.2 The mandate for the programme is derived from General Assembly resolutions 48/218 B, 54/244 and 59/272, the relevant provisions of the Financial Regulations and Rules of the United Nations (ST/SGB/2003/7) and of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2000/8). The Office works closely with the other United Nations oversight bodies, namely the United Nations Board of Auditors and the Joint Inspection Unit, to ensure work is effectively coordinated.

25.3 The Office strives to achieve accountability and transparency by supporting the Organization as it endeavours to establish an effective and transparent system of accountability and to enhance its capacity to identify, assess and mitigate the risks. To that end, the Office will: (a) propose measures to assist the Organization in establishing a proper internal control framework, including a risk management capacity; (b) provide independent information and assessments to assist effective decision-making; and (c) provide independent reviews of the effectiveness of the use of the Organization's resources. This will be accomplished through the issuance of timely, high-quality reports on inspection, evaluation, internal audit and investigation, in accordance with applicable international standards.

25.4 The Office assists the Organization in achieving better results by determining the factors affecting the efficient and effective implementation of programmes in accordance with, inter alia, the internationally agreed development goals, including those contained in the Millennium Development Goals and in the outcomes of the major United Nations conferences and international agreements since 1992. In addition, the Office undertakes a number of measures to support the Organization's commitment to gender mainstreaming, including oversight of United Nations gender mainstreaming efforts.

10-27068

Subprogramme 1
Internal audit

Objective of the Organization: To strengthen the Organization's risk management and internal control processes and to contribute to improving governance.

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Increased ability of Member States and the Secretariat to make decisions based on internal audits, which strengthen internal control and governance processes and improve risk management	(a) (i) Increased mention of the Internal Audit Division's reports in the decision-making of Member States (ii) Maintained percentage of programme managers that express satisfaction with the accuracy and usefulness of the Internal Audit Division's reports (iii) Maintained percentage of critical audit recommendations accepted by programme managers relating to risk management
(b) Improved levels of efficiency and effectiveness in the implementation of mandates and enhanced accountability by programme managers	(b) (i) Maintained percentage of critical audit recommendations accepted by programme managers relating to accountability, efficiency and effectiveness (ii) Maintained percentage of critical audit recommendations accepted by programme managers relating to savings, recoveries of losses and overpayments, and additional income

Strategy

25.5 The Internal Audit Division continues to place particular emphasis on quality assurance, provision of methodological guidance and training of its staff, which should result in continued improvement in the quality, relevance and timeliness of its reports. The Division will also endeavour to ensure full compliance with the International Standards for the Professional Practice of Internal Auditing and adapt its organization to meet future challenges, such as the implementation of the enterprise resource planning system, the International Public Sector Accounting Standards and the capital master plan. The Division will focus on performing risk-based audits to assist management in establishing and strengthening risk management, internal control and governance in the Organization.

Subprogramme 2
Inspection and evaluation

Objective of the Organization: To strengthen accountability, relevance, efficiency, effectiveness and impact in the implementation of programmes

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Increased ability of Member States and the Secretariat to make decisions based on Office of Internal Oversight Services inspections and evaluations, including self-evaluation findings, that assess the relevance, efficiency and effectiveness of programmes and subprogrammes	(a) (i) Increased percentage of inspection and evaluation findings and recommendations of a programmatic nature that have contributed to more informed decision-making on the efficiency, effectiveness and relevance in the implementation of programmes and subprogrammes (ii) Increased percentage of Member States and programme managers surveyed who rate the programme evaluation and inspection reports to be useful and of high quality
(b) Increased ability of Member States and the Secretariat to make decisions based on Office of Internal Oversight Services evaluations pertaining to cross-cutting practices within the Secretariat	(b) (i) Increased percentage of inspection and evaluation findings and recommendations of a thematic nature that have contributed to more informed decision-making on the efficiency, effectiveness and relevance of the work of the Organization (ii) Increased percentage of Member States and programme managers surveyed who rate the thematic evaluation and inspection reports to be useful and of high quality

Strategy

25.6 The Inspection and Evaluation Division will provide timely and credible information to Member States and the Secretariat to support their decision-making regarding programme planning and implementation. It will be a primary source in the Organization for independent and objective assessments on the attainment of programme results. The Division's strategy is to subject all programmes to independent evaluation within a regular and periodic cycle in conformity with the requirements of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, and as an integral part of internal oversight. Through a strategic risk assessment exercise to prioritize programmes and to identify topics, the Division's programmatic and thematic evaluations will focus on providing more in-depth assessment of programme relevance, efficiency, effectiveness, and impact and of strategic and systemic issues that cut across individual programmes.

Inspections will primarily respond to emerging risks and will provide focused examinations of management issues and actual or perceived programme vulnerabilities that require corrective action. The Division plans to improve the current programme evaluation cycle of 11 to 13 years to a periodic cycle of eight years to cover all Secretariat programmes, and will ensure that all high-risk programmes and the upper band of medium-risk programmes are evaluated by 2014.

25.7 In order to provide quality assurance for self-evaluation and reporting, the Division will continue to conduct validation inspections and reviews, to provide Member States with reasonable assurances about the credibility and reliability of results reported by Secretariat programmes. The Division aims to complete validation inspections of all Secretariat programmes' performance reporting by the end of 2012. The Division will continue to strive to further strengthen the quality of inspections and evaluations through greater use of subject expertise and partnerships with relevant knowledge centres, for example research and academic institutions.

Subprogramme 3
Investigations

Objective of the Organization: To enhance accountability through investigations of possible violations of rules or regulations, mismanagement, misconduct, waste of resources or abuse of authority.

Expected accomplishments of the Secretariat	Indicators of achievement
(a) Improved quality of investigations that contribute to the Organization's ability to ensure individual accountability	(a) Increased percentage of investigation reports[a] resulting in charges of misconduct
(b) Enhanced awareness and capacity of United Nations personnel to undertake investigations effectively, contributing to the Organization's ability to ensure individual accountability	(b) Increased number of United Nations personnel who may have responsibility for investigations or investigation tasks who receive basic investigation training conducted by the Office of Internal Oversight Services

[a] Investigation reports refer only to those reports where misconduct has been substantiated. If misconduct is not substantiated, a closure report, not an investigation report, is issued.

Strategy

25.8 The Investigations Division will implement strategies to ensure that the Organization can more effectively promote accountability of staff and other persons by investigating reports of possible misconduct and recommendations for appropriate action in line with the outcome of the investigation. In particular, issues of sexual exploitation and abuse in peacekeeping missions will be approached in a more comprehensive manner through collaboration with the Department of Field Support and mission personnel so that investigations can be part of an overall response that emphasizes prevention, awareness and accountability. A more robust follow-up with the troop- and police-contributing countries and military command more generally will also be an important strategic objective. Economic fraud within the United Nations system will be targeted as part of a concerted effort of the Office of Internal Oversight Services to promote accountability and safeguard the

Organization's interests, assets and resources by limiting exposure to organizational risks.

25.9 The Division will continue to maintain and develop best practices and standard operating procedures to ensure the accountability and transparency of the investigation process. Those practices and procedures will provide a consistent and professional approach to the investigations function and reflect emerging requirements of the new internal justice system, including the United Nations Dispute Tribunal, the Office of the Administration of Justice and the Office of Staff Legal Assistance.

25.10 In accordance with General Assembly resolution 59/287, the Division places particular emphasis on providing training for personnel outside the Office of Internal Oversight Services who may have responsibility for investigations or investigation tasks. The training will improve the quality of the investigations and promote individual accountability. Training will generally raise awareness of all staff to organizational risks and, as a result, further promote protection of the Organization's interests, assets and resources by empowering staff to limit exposure to such risks.

Legislative mandates

General Assembly resolutions

48/218 B	Review of the efficiency of the administrative and financial functioning of the United Nations
53/207	Programme planning
54/244	Review of the implementation of General Assembly resolution 48/218 B
57/292	Questions relating to the programme budget for the biennium 2002-2003
59/270	Reports of the Secretary-General on the activities of the Office of Internal Oversight Services
59/271	Report of the Secretary-General on the activities of the Office of Internal Oversight Services
59/272	Review of the implementation of General Assembly resolutions 48/218 B and 54/244
59/287	Report of the Office of Internal Oversight Services on strengthening the investigation functions in the United Nations
60/1	2005 World Summit Outcome
60/254	Review of the efficiency of the administrative and financial functioning of the United Nations
60/257	Programme planning

60/259	Report of the Secretary-General on the activities of the Office of Internal Oversight Services
61/245	Comprehensive review of governance and oversight within the United Nations and its funds, programmes and specialized agencies
61/275	Terms of reference for the Independent Audit Advisory Committee and strengthening the Office of Internal Oversight Services
62/234	Reports of the Office of Internal Oversight Services and financing of the Procurement Task Force
62/247	Strengthening investigations
63/265	Report of the Office of Internal Oversight Services on its activities
63/270	Capital master plan
63/276	Accountability framework, enterprise risk management and internal control framework, and results-based management framework
64/232	Report of the Office of Internal Oversight Services on its activities
64/243	Questions relating to the programme budget for the biennium 2010-2011